

**RULES
OF
DEPARTMENT OF REVENUE
SALES AND USE TAX DIVISION**

**CHAPTER 560-12-1
ADMINISTRATIVE RULES AND REGULATIONS**

**Emergency Rule 560-12-1-0.19-.05 Brackets for the
Collection of Sales and Use Tax.**

(1) **Purpose.** This rule provides brackets of prices for the collection and remittance of Georgia state and local sales and use taxes imposed under Articles 1, 2, 2A, 3 and 4 of Chapter 8 of Title 48 of the Official Code of Georgia, Annotated.

(2) **Brackets for transactions taxable at the rate of one percent.** The following tax brackets are applicable to all transactions taxable at the rate of one percent. For a taxable transaction in the amount of more than one dollar, one cent is to be charged on each dollar of the sales price, plus the tax amount due on any fractional part of a dollar.

<u>Amount of Sale</u>	<u>Tax</u>
.01 - .49	no tax
.50 - 1.00	.01

(3) **Brackets for transactions taxable at the rate of two percent.** The following tax brackets are applicable to all transactions taxable at the rate of two percent. For a taxable transaction in the amount of more than one dollar, two cents is to be charged on each dollar of the sales price, plus the tax amount due on any fractional part of each additional dollar.

<u>Amount of Sale</u>	<u>Tax</u>
.01 - .24	no tax
.25 - .74	.01

.75 - 1.00 .02

(4) Brackets for transactions taxable at the rate of three percent. The following tax brackets are applicable to all transactions taxable at the rate of three percent. For a taxable transaction in the amount of more than one dollar, three cents is to be charged on each dollar of the sales price, plus the tax amount due on any fractional part of each additional dollar.

<u>Amount of Sale</u>	<u>Tax</u>
.01 - .16	no tax
.17 - .49	.01
.50 - .83	.02
.84 - 1.00	.03

(5) Brackets for transactions taxable at the rate of four percent. The following tax brackets are applicable to all transactions taxable at the rate of four percent. For a taxable transaction in the amount of more than one dollar, four cents is to be charged on each dollar of the sales price, plus the tax amount due on any fractional part of each additional dollar.

<u>Amount of Sale</u>	<u>Tax</u>
.01 - .12	no tax
.13 - .37	.01
.38 - .62	.02
.63 - .87	.03
.88 - 1.00	.04

(6) Brackets for transactions taxable at the rate of five percent. The following tax brackets are applicable to all transactions taxable at the rate of five percent. For a taxable transaction in the amount of more than one dollar, five cents is to be charged on each dollar of the sales price, plus the tax amount due on any fractional part of each additional dollar.

<u>Amount of Sale</u>	<u>Tax</u>
.01 - .09	no tax
.10 - .29	.01
.30 - .49	.02

.50	-	.69	.03
.70	-	.89	.04
.90	-	1.00	.05

(7) Brackets for transactions taxable at the rate of six percent. The following tax brackets are applicable to all transactions taxable at the rate of six percent. For a taxable transaction in the amount of more than one dollar, six cents is to be charged on each dollar of the sales price, plus the tax amount due on any fractional part of each additional dollar.

<u>Amount of Sale</u>	<u>Tax</u>
.01 - .08	no tax
.09 - .24	.01
.25 - .41	.02
.42 - .58	.03
.59 - .74	.04
.75 - .91	.05
.92 - 1.00	.06

(8) Brackets for transactions taxable at the rate of seven percent. The following tax brackets are applicable to all transactions taxable at the rate of seven percent. For a taxable transaction in the amount of more than one dollar, seven cents is to be charged on each dollar of the sales price, plus the tax amount due on any fractional part of each additional dollar.

<u>Amount of Sale</u>	<u>Tax</u>
.01 - .07	no tax
.08 - .21	.01
.22 - .35	.02
.36 - .49	.03
.50 - .64	.04
.65 - .78	.05
.79 - .92	.06
.93 - 1.00	.07

(9) **Brackets for transactions taxable at the rate of eight percent.** The following tax brackets are applicable to all transactions taxable at the rate of eight percent. For a taxable transaction in the amount of more than one dollar, eight cents is to be charged on each dollar of the sales price, plus the tax amount due on any fractional part of each additional dollar.

<u>Amount of Sale</u>	<u>Tax</u>
.01 - .06	no tax
.07 - .18	.01
.19 - .31	.02
.32 - .43	.03
.44 - .56	.04
.57 - .68	.05
.69 - .81	.06
.82 - .93	.07
.94 - 1.00	.08

(10) A dealer must collect and remit sales tax at either the applicable sales tax rate or under the brackets listed above in subparagraphs (2) through (9) of this rule, whichever is greater, less the compensation to be allowed the dealer.

Authority: O.C.G.A. §§ 48-2-12, 48-8-31.